G. R. S. App. F. IX-4]

1942-3 War File No. 124-42.

Previous References.
W 54-41-11 to 15. (War)

Serial Nos. 1 to 3

Later References.

P 8

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Three only.

Part B for December 1942.

SUBJECT.

A. R. P. in Factories.

B. Krishna
21.12.42

1133 - W

Cost of A.R.P. in factories.

1893

General and Revenue Secretariat

File No. 127 of 1942-3. [App. F. III—2

Serial No.	
1	From The Secy to the Govt of India F. 3(18)-42/W dated 3rd Oct. 42 forwarding copies of CD Dept circulars dated 4th and 14th Sept. 42 re: expenditure on construction of factories. The main file was sent to Q.M.G. Branch on 26th Sept. 42 as it was required by that Branch for the file—Cost of ARP in factories. The Q.M.G. Branch for kindly returning the same to their file.
	The connected file became available and the same is pending with War Section.
	Sent for perusal. A copy of the previous CD Dept letter dated 16th March 42 has been sent only to the Home Dept, Finance Dept, Industries Dept, D.C., C.S., C.S. & C.S. & M., D.R.C.
	Sent with letters to the Concerned Officers.

NOV 17 1942 4324

(RS 5/11 Sec.)

(RS 14/11 Sec.)

(RS 20/11 Sec.)

NOTE—Contn. Sheet.

WD 04165—GPB—65,000—23-10-41

Cost of ARP a Factories

1133/W

N File No. 1.27 of 1942-3. General and Revenue Secretariat.

Serial No. 2

Issue 2256-59 & 20th Nov. 42 to Ct Sec

Dr 2 Jk
Gut Dr 2
Q 8 C 5.

Fwd with a Letter to Ct Comm 2 D.T.

Issue 2321/W & 23rd Nov. 42 to Ct Comm 3.
Q 9 1 4.

RS 23/XI

Fwd Br for Kind Info copies of CD Dept circulars and return file

RS 23/XI

Two copies of the Civil Defence circulars Depts have retained in the file may now be returned to War Section.

Sec Officer 20/12 By War Section 21.12

W 127-42-1 1133

THE OFFICE OF THE HON'BLE THE
RESIDENT IN MYSORE,

Dated Bangalore, the 3rd Octr. 1942.

No.F.3(18)-42/W.(Sec 2).

A copy of the undermentioned papers is forwarded with compliments to the

Chief Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore,

for information, in continuation of endorsement from this Residency No.F.3(18)-42/W, dated the 13th May 1942.

By order, etc.,

SECRETARY TO THE RESIDENT.

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1. The Government of India, Civil Defence Department Circular No.350/42, dated the 14th September 1942.

2. The Government of India, Civil Defence Department Circular No.306/42, dated the 4th August 1942.

VN

No.109-A.R.P.(C.D).
Government of India
Civil Defence Department
New Delhi the 14th September, 1942.

From

R. A. Gopalaswami, Esquire, I.C.S.,
Deputy Secretary to the Government of India

To

All Provincial Governments and Administrations.

Civil Defence Department Circular No. 350/42.

Subject:- Expenditure on camouflage by Factories.

Sir,

I am directed to refer to this Department Circular No.122/42 dated the 16th March 1942, forwarding a scheme for the recovery of costs of A.R.P. measures in factories and to say that it has now been decided to treat expenditure incurred by factories on approved camouflage measures as revenue expenditure for the purposes of that scheme. The following may accordingly be inserted as Note No. 2 below paragraph 2 of the Scheme the existing note being given the number 1 :-

"Note 2. The Regional Camouflage Officer or, if there is no Regional Camouflage Officer, such officer as may be empowered for this purpose by the Provincial Government, shall, in regard to camouflage measures, be deemed to be the A.R.P. Officer"

2. The extra cost, if any, incurred in constructing new buildings of importance with a view to securing natural concealment as suggested in this Department Circular No. 306/42 dated the 4th August 1942, should not at present be certified as revenue expenditure for purposes of Income....

Income Tax and Excess Profit Tax. Further instructions will be issued in this connection.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Secretary to the Government of India.

No. 109/42-A.R.P.(C.D).
Copy forwarded to Finance, Central Board of Revenues, Labour Department , F.A. Supply Finance and to S.D. 10(General Staff Branch).

By order,etc.,

Deputy Secretary to the Government of India.

0—14-8-42—P

No 2256-59/W (Enclose) d 20.11.42.

W 124-42-2.

Chief

To

I.G.P., Dir.I & C., Govt.Dir.I & C., G.S.C.P.S.,

I am directed to forward herewith for information copies of the Government of India, Civil Defence Department Circulars Nos.35/42 and 306/42, dated the 14th Septr. 942 and 4th August 1942.

I have the honour to be,
Sir,
Your most obedient servant,

For Chief Secretary to Government.

Copy of the Govt.of India Civil Defence Deptt.Circular No.350/42, dated 14th Septr.1942.

Subject : Expenditure on Camouflage by Factories.

I am directed to refer to this Department Circular No.122/42 dated 16th March 1942, forwarding a scheme for the recovery of costs of A.R.P. measures in factories and to say that it has now been decided to treat expenditure incurred by factories on approved camouflage measures as revenue expenditure for the purposes of that scheme. The following may accordingly be inserted as Note No.2 below paragraph 2 of the Scheme the existing note being given the number 1 : -

"Note.2. The Regional Camouflage officer or, if there is no Regional Camouflage Officer, such officer as may be empowered for this purpose by the Provincial Government, shall, in regard to camouflage measures, be deemed to be the A.R.P. Officer".

2. The extra cost, if any, incurred in constructing new buildings of importance with a view to securing natural concealment as suggested in this Deptt.Circular No.306/42, dated the 4th August 1942, should not at present be certified as revenue expenditure for purposes of Income Tax and Excess Profit Tax. Further instructions will be issued in this connection.

No.306/42, dated 4th August 1942.

Subject : C a m o u f l a g e.

The Director of Camouflage has drawn the attention of the Government of India to the importance of the camouflage aspect in connection with the construction of new buildings of importance to the defence of the country, especially of industrial works. The policy of planning buildings with a view to obtaining the maximum works out-put, irrespective of danger from aerial bombardment is, in his view, a satisfactory one only so long as at the site chosen the risk from enemy aircraft is slight. But in view of the present threat to the whole of India, he is of the opinion that, following the examples of all European countries and China, all buildings of importance should designed with a view to natural concealment. He thinks that it will invariably be cheaper and more effective to incorporate the concealment aspect from the very start than to plan normally and then apply camouflage at later date. Moreover, if camouflage is left for application as a final operation, it will frequently be impossible to effect a really fair degree of concealment.

2. The Government of India are in general agreement with the above views of the Director of Camouflage and would suggest to the Provincial Governments that, with a view to obtaining the best results from camouflage in regard to any building of importance to the defence or the country, they should take steps as far as possible to ensure that, a Camouflage officer is consulted, at the earliest practicable stage, asxtox on the design, location and siting of the building.

No.370/A.R.P.(C.D.)
GOVERNMENT OF INDIA.
CIVIL DEFENCE DEPARTMENT.
New Delhi, the 4th August 1942.

From

R. A. Gopalaswami, Esquire, I.C.S.,
Deputy Secretary to the Government of India.

To

All Provincial Governments and Chief Commissioners.

Civil Defence Department Circular No. 309/42.

Subject:- Camouflage.

Sir,

The Director of Camouflage has drawn the attention of the Government of India to the importance of the camouflage aspect in connection with the construction of new buildings of importance to the defence of the country, especially of industrial works. The policy of planning buildings with a view to obtaining the maximum working efficiency, irrespective of danger from aerial bombardment is, in his view, a satisfactory one only so long as at the site chosen the risk from enemy aircraft is slight. But in view of the present threat to the whole of India, he is of the opinion that, following the examples of all European countries and China, all buildings of importance should be designed with a view to natural concealment. He thinks that it will invariably be cheaper and more effective to incorporate the concealment aspect from the very start than to plan normally and then apply camouflage at a later date. Moreover, if camouflage is left for application as a final operation, it will frequently be impossible to effect a really fair degree of concealment.

2. The Government of India are in general agreement with the above views of the Director of Camouflage and would suggest to the Provincial Governments that, with a view to obtaining the best results from camouflage in regard to any building of importance to the defence of the country, they should take steps as far as possible to ensure that, a Camouflage officer is consulted, at the earliest practicable stage, on the design, location and siting of the building.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- R. A. Gopalaswami.

Deputy Secretary to the Government of India.

No. 376/A.R.P.(C.D.)

Copy forwarded to all Departments of the Government of India, Civil Defence Schools and Area Advisers.

Copy also forwarded to the Central Board of Revenues, with reference to their U.O. No. 19(22)-IT/42, dated the 23rd July, 1942.

By order,

Sd/- R. A. Gopalaswami.

Deputy Secretary to the Government of India.

40.24.9.42.D.

No. 2321/W(Cyclone) 23-11-42.

W 127-42-3

The Commissioner of Income-tax
in Mysore.

I am directed to forward herewith for information copy of the Government of India, Civil Defence Department Circular No.350/42 and 306/42, dated the 14th Septr. 1942 and 4th August 1942.

I have the honour to be,
Sir,
Your most obedient servant,

For Chief Secretary to Government.

Copy of the Govt. of India, Civil Defence Deptt.Circular No.350/42, dated 14th Septr.1942.

Subject : Expenditure on Camouflage by Factories.

I am directed to refer to this Department Circular No.122/42 dated 16th March 1942, forwarding a scheme for the recovery of costs of A.R.P. measures in factories and to say that it has now been decided to treat expenditure incurred by factories on approved camouflage measures as revenue expenditure for the purposes of that scheme. The following may accordingly be inserted as Note.No.2. below paragraph 2 of the Scheme the existing note being given the number 1 :

"Note.2. The Regional Camouflage officer or, if there is no Regional Camouflage officer, such officer as may be empowered for this purpose by the Provincial Govern ent, shall, in regard to camouflage measures, be deemed to be the A.R.P. officer."

2. The extra cost, if any, incurred in constructing new buildings of importance with a view to securing natural concealment as suggested in this Deptt. Circular No.306/42, dated the 4th August 1942, should not at present be certified as revenue expenditure for purposes of Income Tax and Excess Profit Tax. Further instructions will be issued in this connection.

.....

No.306/42, dated 4th August 1942.

CAMOUFLAGE.

The Director of Camouflage has drawn the attention of the Government of India to the importance of the camouflage aspect in connection with the construction of new buildings of importance to the defence of the country, especially of industrial works. The policy of planning buildings with a view to obtaining the maximum works out-put, irrespective of danger from aerial bombardment is, in his view, a satisfactory one only so long as at the site chosen the risk from enemy aircraft is s light. But in view of the present threat to the whole of India, he is of the opinion that, following the examples, of all European countries and China, all buildings of importance should be designed with a view to natural concealment. He thing thinks that it will invariable be cheaper and more effecti to incorporate the concealment aspect from the very start than to plan normally and then apply camouflage at later date. Moreover, it will frequently be impossible to effect a really a really fair degree of k concealment.

2. The Govt. of India are in general agreement with the above view of the Director of Camouflage and would suggest to the Provincial Governments that, with a view to obtaining the best results from camouflage in regard to any building of importance to the defence of the country, they should take steps as far as possible to ensure that, a Camouflage officer is consulted, at the earliest practicable stage, as on the design, location and siting of the building.